

1 SEC. 5. Amend section seven thousand thirty-five (7035), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines one (1) and two (2) thereof.

1 SEC. 6. Amend section seven thousand thirty-seven (7037), Code,
2 1935, by changing the words "board of assessment and review" to "tax
3 commission" in lines three (3) and four (4) thereof.

1 SEC. 7. Amend section seven thousand thirty-eight (7038), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines one (1) and two (2) thereof.

4 Further amend said section by changing the word "board" to "com-
5 mission" in line nine (9) thereof.

1 SEC. 8. Amend section seven thousand thirty-nine (7039), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in lines ten (10) and eleven (11) thereof.

1 SEC. 9. Wherever the words "board of assessment and review" or
2 "board", referring to the board of assessment and review, appear in
3 chapter three hundred thirty-six (336), Code, 1935, and have not been
4 specifically referred to in this act, the words "board of assessment
5 and review" are hereby changed to "tax commission" and the word
6 "board" is hereby changed to "commission", and the code editor is
7 hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 196

COLLECTION OF TAXES FROM RAILROAD COMPANIES

H. F. 516

AN ACT to amend sections seventy hundred forty-six (7046), seventy hundred forty-seven (7047), seventy hundred forty-eight (7048), seventy hundred forty-nine (7049), seventy hundred fifty (7050), seventy hundred fifty-two (7052), seventy hundred fifty-three (7053), seventy hundred fifty-four (7054), seventy hundred fifty-six (7056), seventy hundred fifty-seven (7057), seventy hundred fifty-nine (7059), seventy hundred sixty (7060), seventy hundred sixty-one (7061), seventy hundred sixty-two (7062), and seventy hundred sixty-seven (7067), chapter three hundred thirty-seven (337), code, 1935, relating to the collection of taxes from railroad companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy hundred forty-six (7046), Code,
2 1935, by changing the words "board of assessment and review" to
3 "tax commission" in line two (2) thereof.

4 Further amend said section by changing the word "board" to
5 "commission" in line twelve (12) thereof.

6 Further amend said section by changing the word "board" to
7 "commission" in line four (4), paragraph eight (8), thereof.

1 SEC. 2. Amend section seventy hundred forty-seven (7047), Code,
2 1935, by changing the words "board of assessment and review" to

3 "tax commission" in lines two (2) and three (3), in line six (6), and
4 in lines seventeen (17) and eighteen (18) thereof.

1 SEC. 3. Amend section seventy hundred forty-eight (7048), Code,
2 1935, by changing the word "board" to "commission" in line three (3)
3 thereof.

4 Further amend said section by changing the words "board of assess-
5 ment and review" to "tax commission" in lines seven (7) and eight (8)
6 thereof.

1 SEC. 4. Amend section seventy hundred forty-nine (7049), Code,
2 1935, by changing the word "board" to "commission" in line nine (9)
3 thereof.

1 SEC. 5. Amend section seventy hundred fifty (7050), Code, 1935,
2 by changing the words "board of assessment and review" to "tax com-
3 mission" in line two (2) thereof.

1 SEC. 6. Amend section seventy hundred fifty-two (7052), Code,
2 1935, by changing the words "board of assessment and review" to "tax
3 commission" in lines two (2) and three (3) thereof.

1 SEC. 7. Amend section seventy hundred fifty-three (7053), Code,
2 1935, by changing the words "board of assessment and review" to "tax
3 commission" in line two (2), and lines eight (8) and nine (9) thereof.

1 SEC. 8. Amend section seventy hundred fifty-four (7054), Code,
2 1935, by changing the words "board of assessment and review" to "tax
3 commission" in lines one (1) and two (2) thereof.

1 SEC. 9. Amend section seventy hundred fifty-six (7056), Code,
2 1935, by changing the words "board of assessment and review" to "tax
3 commission" in lines three (3) and four (4), and lines nine (9) and
4 ten (10) thereof.

1 SEC. 10. Amend section seventy hundred fifty-seven (7057), Code,
2 1935, by changing the words "board of assessment and review" to "tax
3 commission" in lines four (4) and five (5), and lines seven (7) and
4 eight (8) thereof.

1 SEC. 11. Amend section seventy hundred fifty-nine (7059), Code,
2 1935, by changing the word "board" to "commission" in lines one (1)
3 and eleven (11) thereof.

1 SEC. 12. Amend section seventy hundred sixty (7060), Code, 1935,
2 by changing the word "board" to "commission" in line eleven (11)
3 and line fifteen (15) thereof.

1 SEC. 13. Amend section seventy hundred sixty-one (7061), Code,
2 1935, by changing the word "board" to "commission" in line one (1)
3 thereof.

1 SEC. 14. Amend section seventy hundred sixty-two (7062), Code,
2 1935, by changing the word "board" to "commission" in line three (3)
3 thereof.

1 SEC. 15. Amend section seventy hundred sixty-seven (7067),
2 Code, 1935, by changing the words "board of assessment and review"
3 to "tax commission" in lines ten (10) and eleven (11) thereof.

1 SEC. 16. Wherever the words "board of assessment and review" or
 2 "board", referring to the board of assessment and review, appear in
 3 chapter three hundred thirty-seven (337), Code, 1935, and have not
 4 been specifically referred to in this act, the words "board of assess-
 5 ment and review" are hereby changed to "tax commission" and the
 6 word "board" is hereby changed to "commision", and the code editor
 7 is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 197

PAYMENT OF TAXES BY FREIGHT LINE AND EQUIPMENT COMPANIES

H. F. 517

AN ACT to amend sections seven thousand seventy-two (7072), seven thousand seventy-three (7073), seven thousand seventy-four (7074), seven thousand seventy-five (7075), and seven thousand seventy-six (7076), chapter three hundred thirty-eight (338), code, 1935, in relation to the payment of taxes by freight line and equipment companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seven thousand seventy-two (7072),
 2 Code, 1935, by changing the words "board of assessment and review"
 3 to the words "tax commission" in lines seven (7) and eight (8), and
 4 in lines twelve (12) and thirteen (13), subsection seven (7) thereof.

1 SEC. 2. Amend section seven thousand seventy-three (7073), Code,
 2 1935, by changing the words "board of assessment and review" to "tax
 3 commission" in lines two (2) and three (3) thereof.

1 SEC. 3. Amend section seven thousand seventy-four (7074), Code,
 2 1935, by changing the words "board of assessment and review" to "tax
 3 commission" in lines three (3) and four (4) thereof.

1 SEC. 4. Amend section seven thousand seventy-five (7075), Code,
 2 1935, by changing the words "board of assessment and review" to
 3 "tax commission" in lines two (2), thirteen (13) and fourteen (14),
 4 lines twenty-six (26) and twenty-seven (27) thereof.

5 Further amend said section by changing the word "board" to "com-
 6 mission" in lines fifteen (15), seventeen (17), nineteen (19), and
 7 twenty-three (23) thereof.

1 SEC. 5. Amend section seven thousand seventy-six (7076), Code,
 2 1935, by changing the word "board" to "commission" in line one (1)
 3 thereof.

4 Further amend said section by changing the words "board of assess-
 5 ment and review" to the words "tax commission" in lines eighteen
 6 (18) and nineteen (19) thereof.

1 SEC. 6. Wherever the words "board of assessment and review" or
 2 the word "board", referring to the board of assessment and review,
 3 appear in chapter three hundred thirty-eight (338), Code, 1935, and
 4 have not been specifically referred to in this act, the words "board of